



State of Arizona
Department of Education

SCHOOL FINANCE MEMORANDUM 18-029

TO: School District Superintendents, Business Managers, Joint Technological Education District Superintendents and Business Managers

FROM: Lyle Friesen, Deputy Associate Superintendent of School Finance

DATE: December 1, 2017

SUBJECT: December 1, 2017 Basic calculations for Equalization Assistance Report (APOR 55-1) and Equalization Assistance and Additional State Aid Detail Report (APOR 64-1)

Please be advised that the December 1, 2017 apportionment has been completed. The apportionment reports applicable to the FY 2018 equalization payment for your school district are posted on your district's home page of the ADE web site, available by district selection [here](#). If you need help finding or viewing these reports, please contact ADE Support at 602-542-7378 or toll free at (866) 577-9636.

Items included in the December 1, 2017 APOR calculations:

- **Student Counts:** The December 1, 2017 apportionment has been based on FY2018 AzEDS results as of November 7, 2017. If you have questions or concerns regarding the student counts, please contact the account analyst team. The analyst team may be reached at SFAlystTeam@azed.gov
- **Transportation Support Level (TSL):** Route miles from FY2017 were reflected in the December 1, 2017 equalization calculation. Please check your comparative miles report (TRAN40-2) if your route miles do not match your route report. Please email the account analyst team if you have any questions or concerns regarding this report.
- **Teacher Salary Increase:** The amounts reported by districts on page 2 of the FY2018 Expenditure Budget as of November 1, 2107 for the 1.06% Teacher Salary Increase have been included in the December 1, 2017 equalization calculation. The increase can be seen in the Base Level Adjustments on page 4 of the APOR 55-1.

- **SRP Voluntary Contributions:** SRP amounts have been updated to reflect the Tax Year 2017 voluntary contribution figures received directly from SRP.
- **Additional State-Aid:** The Additional State Aid amounts have been updated to reflect FY2018 amounts received from the Department of Revenue.
- **GPLET Value:** Tax Year 2016 values by district were used in the calculation of state aid in FY2018 for the December 1, 2017 apportionment. These values will be updated when the Tax Year 2017 values are provided by the Counties. We expect these to be included in January 1, 2018 apportionment.
- **K-3 Reading:** All School Districts must apply and be approved by the State Board of Education prior to the release of K-3 Reading Funding. Please see information available at: <http://www.azed.gov/mowr/> Districts approved at the October 26, 2017 have been included in the December 1, 2017 equalization calculation.

If you have any questions regarding the content of your district's APOR reports, please contact the Payment Team via email at SFPaymentTeam@azed.gov